



Trustees' Financial Summary

FY2015-16

Submit ID: 1215-40360934

34 Park County

1215 Arrowhead Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Cinda Self **Phone #:** (406) 924-6865

(Signature)

(Date)

Chair, Board of Trustees: Ryan Malone

(Signature)

(Date)

County Superintendant Jo Newhall

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
050	MISC.MISC	LOCAL		
115	Resdual Equity Debt Service Fund	LOCAL		
180	United Way After School Program	LOCAL		
181	MSGRF SUMMER SCHOOL GRANT	LOCAL		
325	Title I - Schoolwide	FEDERAL	03412153212	Federal
326	Title I - Schoolwide	FEDERAL	03412153216	Federal
348	School Safety	LOCAL		
366	State OTO Capital Invest & Deferred Maintenance	STATE		state
500	REAP	FEDERAL	S358A142941	
757	Medicaid	STATE	MACOGO	State
862	Academic Achievement Award	STATE		

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	107,410.81	19,784.32	172,605.94	1,000.00
02	Taxes Receivable - Real and Personal (120-149)	12,170.12	987.20	1,815.49	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	119,580.93	20,771.52	174,421.43	1,000.00
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	5,073.45	723.09		
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	5,073.45	723.09		
DEFERRED INFLOWS					
36	Deferred Inflows (680)	12,170.12	987.20	1,815.49	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	21,705.63			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	80,631.73	19,061.23	172,605.94	1,000.00
52	TOTAL FUND BALANCE/EQUITY	102,337.36	19,061.23	172,605.94	1,000.00
53	TOTAL LIABILITIES AND FUND BALANCE	119,580.93	20,771.52	174,421.43	1,000.00

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	401.14	26,001.21	55,869.99	
02	Taxes Receivable - Real and Personal (120-149)	3.02			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			60,630.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	404.16	26,001.21	116,499.99	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	3.02			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			35,000.00	
48	Fund Balance for Budget	401.14	26,001.21	81,499.99	
52	TOTAL FUND BALANCE/EQUITY	401.14	26,001.21	116,499.99	
53	TOTAL LIABILITIES AND FUND BALANCE	404.16	26,001.21	116,499.99	

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				1,347.78
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				1,347.78
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				1,347.78
52	TOTAL FUND BALANCE/EQUITY				1,347.78
53	TOTAL LIABILITIES AND FUND BALANCE				1,347.78

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	44,321.25	9,728.75		
02	Taxes Receivable - Real and Personal (120-149)	96.46			776.59
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	44,417.71	9,728.75		776.59
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	96.46			776.59
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	44,321.25	9,728.75		
52	TOTAL FUND BALANCE/EQUITY	44,321.25	9,728.75		
53	TOTAL LIABILITIES AND FUND BALANCE	44,417.71	9,728.75		776.59

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	21.44	57,154.51		
02	Taxes Receivable - Real and Personal (120-149)		6.84		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	21.44	57,161.35		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		6.84		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)		2,442.00		
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	21.44	54,712.51		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	21.44	57,154.51		
53	TOTAL LIABILITIES AND FUND BALANCE	21.44	57,161.35		

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Balance Sheet

	Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	12,118.02		12,989.55	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	12,118.02		12,989.55	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	12,118.02		12,989.55	
52	TOTAL FUND BALANCE/EQUITY	12,118.02		12,989.55	
53	TOTAL LIABILITIES AND FUND BALANCE	12,118.02		12,989.55	

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	12,525.22	94,568.12		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	12,525.22	94,568.12		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)	673.67			
24	Warrants Payable (620)	4,198.48	94,568.12		
25	Other Current Liabilities (621-679)	7,653.07			
35	TOTAL LIABILITIES	12,525.22	94,568.12		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	12,525.22	94,568.12		



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		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	216,578.11	190,750.78
1112	District Levy - Personal Property	916.94	893.38
1114	District Levy - Pers Prop/Mobile Homes	928.17	1,702.11
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	15,050.63	10,340.48
1190	Penalties and Interest on Taxes	504.60	636.79
1510	Interest Earnings	148.29	636.30
3110	Direct State Aid	223,840.39	186,409.06
3111	Quality Educator	22,815.00	24,125.75
3112	At Risk Student	5,708.76	5,421.76
3113	Indian Education For All	1,407.60	1,002.24
3114	American Indian Achievement Gap	1,000.00	615.00
3115	State Spec Ed Allowable Cost Pymt to Districts	11,493.41	14,233.95
3116	Data For Achievement	1,035.00	960.00
3118	Natural Resource Development	1,595.12	2,092.74
3444	State School Block Grant	42,631.37	42,631.37
3446	SB96 Block Grant Reimbursement	1,900.10	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		547,553.49	482,451.71

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	162,532.23	152,213.89
			2XX	Personal Services - Employee Benefits	15,380.21	11,214.52
			3XX	Purchased Professional and Technical Services	11,859.09	29,217.94
			4XX	Purchased Property Services	4,468.67	1,115.56
			5XX	Other Purchased Services	1,498.50	1,196.44
			6XX	Supplies and Materials	11,356.42	24,334.46
			810	Dues and Fees	300.00	1,338.00
		23XX	Support Services - General Administration			
			1XX	Personal Services - Salaries	55,402.63	0.00
			2XX	Personal Services - Employee Benefits	286.59	0.00
			3XX	Purchased Professional and Technical Services	8,862.00	2,117.65
			5XX	Other Purchased Services	1,513.82	25.00
			6XX	Supplies and Materials	1,888.97	0.00
			810	Dues and Fees	696.65	0.00
		24XX	Support Services - School Administration			
			3XX	Purchased Professional and Technical Services	1,847.70	859.20



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			4XX Purchased Property Services	0.00	2,578.23
			5XX Other Purchased Services	2,833.79	4,913.37
			6XX Supplies and Materials	260.48	12,148.85
			810 Dues and Fees	0.00	1,325.85
		25XX Support Services - Business			
			1XX Personal Services - Salaries	31,299.29	29,662.58
			2XX Personal Services - Employee Benefits	4,047.79	3,821.17
			3XX Purchased Professional and Technical Services	5,771.95	5,766.00
			5XX Other Purchased Services	4,515.51	7,078.90
			6XX Supplies and Materials	300.61	660.63
			810 Dues and Fees	0.00	402.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	31,675.30	4,569.16
			2XX Personal Services - Employee Benefits	7,422.20	903.89
			3XX Purchased Professional and Technical Services	40,502.98	21,356.79
			4XX Purchased Property Services	13,421.28	53,165.51
			5XX Other Purchased Services	15,764.72	16,398.52
			6XX Supplies and Materials	13,970.51	4,009.38
			810 Dues and Fees	62.00	600.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	33,532.68	38,518.12
			2XX Personal Services - Employee Benefits	3,957.56	5,062.06
			5XX Other Purchased Services	235.20	458.55
			6XX Supplies and Materials	197.10	627.91
	316 Data For Achievement				
		24XX Support Services - School Administration			
			3XX Purchased Professional and Technical Services	0.00	960.00
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	961.25	1,220.00
			2XX Personal Services - Employee Benefits	39.29	67.32
			7XX Property and Equipment Acquisition	3,913.11	0.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			5XX Other Purchased Services	151.56	0.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	31,000.00	26,569.23
			2XX Personal Services - Employee Benefits	1,743.19	0.00
			6XX Supplies and Materials	4,066.40	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				529,539.23	466,476.68



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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					99,287.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					482,451.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					466,476.68	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	21,705.63	Less Last Year	34,631.22	(4b)	-12,925.59	
					-12,925.59	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					102,337.36	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	11,763.76	17,585.44
	1112 District Levy - Personal Property	47.40	78.65
	1114 District Levy - Pers Prop/Mobile Homes	40.01	121.59
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	507.94	546.92
	1190 Penalties and Interest on Taxes	37.43	42.52
	1510 Interest Earnings	6.90	66.66
	2220 County On-Schedule Trans Reimb	13,140.90	12,895.40
	3210 State On-Schedule Trans Reimb	13,140.90	12,895.40
	3444 State School Block Grant	795.45	795.45
	3446 SB96 Block Grant Reimbursement	51.38	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		39,532.07	45,028.03

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	2,660.00	0.00
			2XX Personal Services - Employee Benefits	13.57	0.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	7,824.71	9,887.60
			2XX Personal Services - Employee Benefits	1,012.01	1,273.64
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	13,102.75	13,633.00
			2XX Personal Services - Employee Benefits	719.69	846.41
			3XX Purchased Professional and Technical Services	246.00	410.95
			4XX Purchased Property Services	5,968.25	6,370.28
			5XX Other Purchased Services	6,365.96	6,809.62
			6XX Supplies and Materials	7,090.92	4,697.47
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				45,003.86	43,928.97



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					17,962.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					45,028.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					43,928.97	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					19,061.23	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	36,213.60	37,064.45
	1112 District Levy - Personal Property	156.62	170.31
	1114 District Levy - Pers Prop/Mobile Homes	152.34	309.46
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	2,715.47	1,786.73
	1190 Penalties and Interest on Taxes	109.36	116.72
	1510 Interest Earnings	112.01	535.05
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		39,459.40	39,982.72

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance					132,623.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					39,982.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					172,605.94	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.30	0.22
	1611 National School Lunch Program	5,196.74	6,482.61
	3220 State Food Services Match	64.78	28.92
	3221 School Foods New Program Grant	3,000.00	0.00
	4550 Federal Child Nutrition	16,387.02	16,889.50
	4552 Fresh Fruit And Vegetable	2,040.88	1,843.62
	4555 School Foods Summer Program - 10.559	857.39	1,487.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		27,547.11	26,732.70

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	322 School Food New Program Grant				
		31XX Food Services			
			6XX Supplies and Materials	3,000.00	0.00
	460 Fresh Fruit And Vegetable				
		31XX Food Services			
			1XX Personal Services - Salaries	161.47	0.00
			6XX Supplies and Materials	1,879.41	2,441.52
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	0.00	7,807.83
			2XX Personal Services - Employee Benefits	0.00	2,198.16
			3XX Purchased Professional and Technical Services	0.00	250.00
			5XX Other Purchased Services	649.17	0.00
			6XX Supplies and Materials	18,903.60	15,487.38
			810 Dues and Fees	332.05	169.22
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				24,925.70	28,354.11



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Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance					2,621.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					26,732.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					28,354.11	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,000.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	0.16
	1190 Penalties and Interest on Taxes	0.00	1.48
	1510 Interest Earnings	0.46	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.46</u>	<u>1.64</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance						399.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						401.14	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 14

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	2.29	53.82
	2240 County Retirement Distribution	82,156.39	52,122.28
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>82,158.68</u>	<u>52,176.10</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 14

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	25,552.29	23,402.98
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	10,340.34	0.00
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	6,303.65	6,202.34
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	5,022.74	739.75
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	1,140.71	1,204.70
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	5,612.22	6,452.36
	460 Fresh Fruit And Vegetable				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	106.65	0.00
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	83.39	104.77
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	5,222.42	5,397.31
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>59,384.41</u>	<u>43,504.21</u>



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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					17,329.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					52,176.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					43,504.21	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					26,001.21	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
050	MISC.MISC	
	1900 Other Revenue from Local Sources	1,394.95
	1920 Contributions/Donations from Private Sources	128.42
180	United Way After School Program	
	1920 Contributions/Donations from Private Sources	9,500.00
326	Title I - Schoolwide	
	4940 Schoolwide Program	60,630.00
500	REAP	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	5,059.00
757	Medicaid	
	3357 Montana Administrative Claiming Reimbursement	1,617.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		78,329.52

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
180	United Way After School Program				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries		3,624.96
			2XX Personal Services - Employee Benefits		513.13
			180 Subtotal		4,138.09
181	MSGRF SUMMER SCHOOL GRANT				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries		2,000.00
			2XX Personal Services - Employee Benefits		356.88
	710 School Sponsored Extracurricular Activities				
	27XX Student Transportation Services				
			1XX Personal Services - Salaries		330.00
			2XX Personal Services - Employee Benefits		73.36
			181 Subtotal		2,760.24
325	Title I - Schoolwide				
	494 Schoolwide Program				
	1XXX Instruction				
			1XX Personal Services - Salaries		9,402.82
			2XX Personal Services - Employee Benefits		2,491.98
			3XX Purchased Professional and Technical Services		1,773.35



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
		27XX	Student Transportation Services		
		1XX	Personal Services - Salaries		502.50
		2XX	Personal Services - Employee Benefits		79.01
			325 Subtotal		14,249.66
326	Title I - Schoolwide				
	494 Schoolwide Program				
		1XXX	Instruction		
		1XX	Personal Services - Salaries		22,648.60
		2XX	Personal Services - Employee Benefits		9,690.64
		3XX	Purchased Professional and Technical Services		8,167.00
		6XX	Supplies and Materials		1,304.10
			326 Subtotal		41,810.34
366	State OTO Capital Invest & Deferred Maintenance				
	1XX Regular Education Programs - Elementary/Secondary				
		26XX	Operation and Maintenance of Plant Services		
		3XX	Purchased Professional and Technical Services		35,000.00
			366 Subtotal		35,000.00
500	REAP				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction		
		6XX	Supplies and Materials		5,059.00
			500 Subtotal		5,059.00
757	Medicaid				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction		
		3XX	Purchased Professional and Technical Services		1,600.00
			757 Subtotal		1,600.00
862	Academic Achievement Award				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction		
		6XX	Supplies and Materials		6,410.68
			862 Subtotal		6,410.68
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					111,028.01



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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					114,198.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					78,329.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					111,028.01	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	35,000.00	Less Last Year	0.00	(4b)	35,000.00	
					35,000.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					116,499.99	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
050 MISC.MISC	1,523.37	0.00	1,523.37
180 United Way After School Program	9,500.00	4,138.09	5,361.91
181 MSGRF SUMMER SCHOOL GRANT	0.00	2,760.24	-2,760.24
325 Title I - Schoolwide	0.00	14,249.66	-14,249.66
326 Title I - Schoolwide	60,630.00	41,810.34	18,819.66
366 State OTO Capital Invest & Deferred Maintenance	0.00	35,000.00	-35,000.00
500 REAP	5,059.00	5,059.00	0.00
757 Medicaid	1,617.15	1,600.00	17.15
862 Academic Achievment Award	0.00	6,410.68	-6,410.68
Total	78,329.52	111,028.01	-32,698.49



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	3.87	5.97
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3.87	5.97

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
		1XX Personal Services - Salaries		2,058.84	0.00
		2XX Personal Services - Employee Benefits		11.40	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,070.24	0.00

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance	1,341.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,347.78	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	842.67	708.34
	1112 District Levy - Personal Property	2.89	3.53
	1114 District Levy - Pers Prop/Mobile Homes	6.06	6.14
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	27.50	15.46
	1190 Penalties and Interest on Taxes	1.08	1.37
	1510 Interest Earnings	45.55	179.46
	3281 State Technology Aid	523.07	434.82
	3447 SB96 Combined Block Grant Reimbursement	365.70	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,814.52</u>	<u>1,349.12</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance	42,972.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,349.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	44,321.25	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.69	19.71
	3445 State Combined Fund School Block Grant	4,851.01	4,851.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4,851.70	4,870.72

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet Fund Code 29

Beginning Fund Balance						4,858.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						4,870.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						9,728.75	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	18.31	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>18.31</u>	<u>0.00</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	999 Undistributed				
		9999 Undistributed			
			971 Residual Equity Transfers Out	0.00	1,897.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>1,897.50</u>

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	1,897.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,897.50	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.00	0.09
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.00</u>	<u>0.09</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 60

Beginning Fund Balance					21.35 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					0.09 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					21.44 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	60.84	232.37
	9710 Residual Equity Transfers In	0.00	1,897.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>60.84</u>	<u>2,129.87</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 61

Beginning Fund Balance						55,420.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,129.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	2,442.00	Less Last Year	2,838.00	(4b)	-396.00	
						-396.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						57,154.51	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 81

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	60.19	54.52
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>60.19</u>	<u>54.52</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 81

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 81

Beginning Fund Balance					12,063.50 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					54.52 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					12,118.02 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	2.88	3.92
	1900 Other Revenue from Local Sources	1,129.72	4,487.51
	6100 Material Prior Period Revenue Adjustments	0.00	1.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,132.60</u>	<u>4,492.61</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	6,472.70	2,721.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>6,472.70</u>	<u>2,721.00</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance					11,217.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,492.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,721.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					12,989.55	(5)

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Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	31,945.79	37,114.12
XX	39X	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	192,869.39	163,328.98
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	0.00	2,005.16
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX	26XX	41X Energy Utility Services	9,088.18	33,545.28
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	0.00	0.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	6,048.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	6,048.00

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,016.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	8,709.12
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	44,666.64
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	38,518.12	0.00	0.00	0.00	0.00
280	1XXX	2XX	5,062.06	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	458.55	0.00	0.00	0.00	0.00
280	1XXX	6XX	627.91	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			44,666.64	0.00	0.00	0.00	0.00

44,666.64

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Begining Balance	Adjust- ments	Additions	Removals	Ending Balance
Buildings	1,254,177.25	0.00	34,699.12	0.00	1,288,876.37
Machinery and Equipment	257,880.29	0.00	276,087.74	0.00	533,968.03
Totals at Historical Cost	1,512,057.54	0.00	310,786.86	0.00	1,822,844.40
Depreciation					
Building Accum	545,140.25	0.00	59,160.27	0.00	604,300.52
Machinery and Equipment Accum	147,495.28	0.00	292,300.12	0.00	439,795.40
Total Accumulated Depreciation	692,635.53	0.00	351,460.39	0.00	1,044,095.92
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	819,422.01	0.00	-40,673.53	0.00	778,748.48

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	7,823.48	1,163.90	0.00	0.00	8,987.38	0.00	8,987.38
Total Governmental Activity							
Non-bond Long-Term Liabilities	7,823.48	1,163.90	0.00	0.00	8,987.38	0.00	8,987.38

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	75,327.78	44,012.91	0.00	119,340.69
Net Pension - TRS	307,947.00	57,206.00	0.00	365,153.00